



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CLINTONVILLE WATER & ELECTRIC UTILITY

Principal Office: 65 E 12TH STREET
CLINTONVILLE, WI 54929

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CLINTONVILLE WATER & ELECTRIC UTILITY

Utility Address: 65 E 12TH STREET
CLINTONVILLE, WI 54929

When was utility organized? 7/1/1902

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: PENNY KETTENHOVEN

Title: ASSISTANT MANAGER

Office Address:

65 E 12TH STREET
CLINTONVILLE, WI 54929

Telephone: (715) 823 - 7640

Fax Number: (715) 823 - 7650

E-mail Address: clintonvilleutility@charter.net

Individual or firm, if other than utility employee, preparing this report:

Name: MR DAVID MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: maccoux@schencksolutions.com

President, chairman, or head of utility commission/board or committee:

Name: MR JOHN BOOGREN

Title: GENERAL MANAGER

Office Address:

65 E 12TH STREET
CLINTONVILLE, WI 54929

Telephone: (715) 823 - 7640

Fax Number: (715) 823 - 7650

E-mail Address: clintonvilleutility@charter.net

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR DAVID MACCOUX**Title:** SHAREHOLDER**Office Address:** SCHENCK SC

2200 RIVERSIDE DR

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114**Fax Number:** (920) 436 - 7808**E-mail Address:** maccoux@schencksolutions.com**Date of most recent audit report:** 4/18/2005**Period covered by most recent audit:** DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: MR JOHN BOOGREN**Title:** GENERAL MANAGER**Office Address:**

65 E 12TH STREET

CLINTONVILLE, WI 54929

Telephone: (715) 823 - 7640**Fax Number:** (715) 823 - 7650**E-mail Address:** clintonvilleutility@charter.net

Name of utility commission/committee: UTILITY BOARD

Names of members of utility commission/committee:

MR JOHN BOOGREN, GENERAL MANAGER

MR ROBERT GAY, BOARD MEMBER

MR PETE GRETEINGER, BOARD/COUNCIL MEMBER

MR TOM LEDERER, BOARD MEMBER

MR DON SAWALL, BOARD MEMBER

MR DAN ZIEMER, CHAIRMAN/COUNCIL MEMBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,366,125	5,305,713	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	5,731,305	4,682,680	2
Depreciation Expense (403)	334,503	332,250	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	232,666	228,688	5
Total Operating Expenses	6,298,474	5,243,618	
Net Operating Income	67,651	62,095	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	67,651	62,095	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	5,809	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	4,618	6,763	10
Miscellaneous Nonoperating Income (421)	117,288	148,632	11
Total Other Income	127,715	155,395	
Total Income	195,366	217,490	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(13,079)	0	12
Other Income Deductions (426)	17,010	16,092	13
Total Miscellaneous Income Deductions	3,931	16,092	
Income Before Interest Charges	191,435	201,398	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	104,219	109,262	14
Amortization of Debt Discount and Expense (428)	2,379	2,379	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	106,598	111,641	
Net Income	84,837	89,757	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,484,126	3,722,885	20
Balance Transferred from Income (433)	84,837	89,757	21
Miscellaneous Credits to Surplus (434)	0	671,484	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,568,963	4,484,126	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	6,366,125		6,366,125	1
Total (Acct. 400):	6,366,125	0	6,366,125	
Operation and Maintenance Expense (401-402):				
Derived	5,731,305		5,731,305	2
Total (Acct. 401-402):	5,731,305	0	5,731,305	
Depreciation Expense (403):				
Derived	334,503		334,503	3
Total (Acct. 403):	334,503	0	334,503	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	232,666		232,666	5
Total (Acct. 408):	232,666	0	232,666	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	67,651	0	67,651	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	5,809		5,809	8
Total (Acct. 415-416):	5,809	0	5,809	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON CASH AND INVESTMENTS	4,618	0	4,618 11
Total (Acct. 419):	4,618	0	4,618
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
Contributed Plant - Electric		8,768	8,768 13
NET EARNINGS FROM BADGER POWER MARKETING AU	108,520	0	108,520 14
Total (Acct. 421):	108,520	8,768	117,288
TOTAL OTHER INCOME:	118,947	8,768	127,715

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(13,079)		(13,079) 15
NONE	0	0	0 16
Total (Acct. 425):	(13,079)	0	(13,079)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		8,754	8,754 17
Depreciation Expense on Contributed Plant - Electric		8,256	8,256 18
NONE	0	0	0 19
Total (Acct. 426):	0	17,010	17,010
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(13,079)	17,010	3,931

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	104,219		104,219 20
Total (Acct. 427):	104,219	0	104,219

Amortization of Debt Discount and Expense (428):

NONE	2,379		2,379 21
Total (Acct. 428):	2,379	0	2,379

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 22
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0		0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	106,598	0	106,598
NET INCOME:	93,079	(8,242)	84,837
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,789,131	694,995	4,484,126 26
Total (Acct. 216):	3,789,131	694,995	4,484,126
Balance Transferred from Income (433):			
Derived	93,079	(8,242)	84,837 27
Total (Acct. 433):	93,079	(8,242)	84,837
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,882,210	686,753	4,568,963

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	18,857				18,857	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	3,461				3,461	2
Payroll					0	3
Materials	9,587				9,587	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	13,048	0	0	0	13,048	
Net income (or loss)	5,809	0	0	0	5,809	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	575,380	5,790,745	0	0	6,366,125	1
Less: interdepartmental sales	0	20,666	0	0	20,666	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	265	1,147			1,412	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	575,115	5,768,932	0	0	6,344,047	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	162,128		162,128	1
Electric operating expenses	348,185		348,185	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	8,970		8,970	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	519,283	0	519,283	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	3.8	1
Electric	7.3	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	10,675,823	10,493,108	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,539,024	4,607,308	2
Net Utility Plant	6,136,799	5,885,800	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	1,145,125	1,036,605	5
Other Investments (124)	11,334	11,334	6
Special Funds (125)	253,713	252,441	7
Total Other Property and Investments	1,410,172	1,300,380	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	143,566	440,812	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	703,945	711,350	11
Other Accounts Receivable (143)	110,380	70,538	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	125,527	27,227	14
Materials and Supplies (150)	205,051	207,650	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,288,469	1,457,577	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	31,487	33,867	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	31,487	33,867	
Total Assets and Other Debits	8,866,927	8,677,624	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,140,174	1,133,909	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,568,963	4,484,126	23
Total Proprietary Capital	5,709,137	5,618,035	
LONG-TERM DEBT			
Bonds (221)	2,034,361	2,146,361	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	4,581	26
Total Long-Term Debt	2,034,361	2,150,942	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	469,720	376,206	28
Payables to Municipality (233)	124,889	118,709	29
Customer Deposits (235)	160	160	30
Taxes Accrued (236)	192,355	191,270	31
Interest Accrued (237)	16,659	17,447	32
Other Current and Accrued Liabilities (238)	10,763	136,729	33
Total Current and Accrued Liabilities	814,546	840,521	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	308,883	68,126	36
Total Deferred Credits	308,883	68,126	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	8,866,927	8,677,624	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	4,320,298	0	0	6,172,810	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,632,747	0	0	6,061,802	2
Utility Plant in Service - Contributed Plant (101.2)	753,480	0	0	227,794	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	4,386,227	0	0	6,289,596	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	957,829	0	0	3,286,674	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	187,785	0	0	106,736	13
Total Accumulated Provision	1,145,614	0	0	3,393,410	
Net Utility Plant	3,240,613	0	0	2,896,186	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,054,032	3,275,765			4,329,797	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	86,084	248,419			334,503	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,088				3,088	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	89,172	248,419	0	0	337,591	16
Debits during year						17
Book cost of plant retired	14,927	144,615			159,542	18
Cost of removal		1,764			1,764	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	170,448	91,131			261,579	21
					0	22
					0	23
					0	24
Total debits	185,375	237,510	0	0	422,885	25
Balance end of year (110.1)	957,829	3,286,674	0	0	4,244,503	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	179,031	98,480			277,511	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	8,754	8,256			17,010	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	8,754	8,256	0	0	17,010	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	187,785	106,736	0	0	294,521	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			166,471		166,471	169,417	2
Total Electric Utility					166,471	169,417	

Account	Total End of Year	Amount Prior Year	
Electric utility total	166,471	169,417	1
Water utility	38,580	38,233	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	205,051	207,650	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1994 WATER BOND	172	428	172	1
1998 ELECTRIC BONDS	1,311	428	18,020	2
1998 WATER BONDS	896	428	13,295	3
Total			31,487	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,133,909	1
Changes during year (explain):		
MAINS AND SERVICE CONTRIBUTED BY THE CITY	6,265	2
Balance end of year	<u>1,140,174</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1994 Water Bonds	01/18/1994	11/01/2005	4.55%	29,361	1
1998 Water Bonds	09/01/1998	11/01/2019	4.95%	835,000	2
1998 Electric Bonds	09/01/1998	11/01/2019	4.95%	1,170,000	3
Total Bonds (Account 221):				2,034,361	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
VEHICLE LEASE	11/07/2002	11/07/2004	5.95%	0	1
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	191,270	1
Accruals:		
Charged water department expense	87,180	2
Charged electric department expense	145,486	3
Charged sewer department expense	1,621	4
Other (explain):		
NONE		5
Total Accruals and other credits	234,287	
Taxes paid during year:		
County, state and local taxes	191,269	6
Social Security taxes	35,040	7
PSC Remainder Assessment	6,461	8
Other (explain):		
Gross tax payments to the state	432	9
Total payments and other debits	233,202	
Balance end of year	192,355	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
	0			0	1
1994 WATER BONDS	245	1,398	1,526	117	2
1994 ELECTRIC BONDS	0			0	3
1998 WATER BONDS	7,137	42,570	42,818	6,889	4
1998 ELECTRIC BONDS	10,065	59,978	60,390	9,653	5
Subtotal	17,447	103,946	104,734	16,659	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
VAN LEASE	0	273	273	0	7
Subtotal	0	273	273	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	17,447	104,219	105,007	16,659	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
INVESTMENT IN BADGER POWER MARKETING AUTHORITY	1,145,125	1
Total (Acct. 123):	1,145,125	
Other Investments (124):		
SPECIAL ASSESSMENTS	11,334	2
Total (Acct. 124):	11,334	
Special Funds (125):		
BOND RESERVE FUND	216,328	3
PRINCIPAL AND INTEREST SPECIAL REDEMPTION	37,385	4
Total (Acct. 125):	253,713	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	63,182	6
Electric	640,763	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	703,945	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	63,038	10
Merchandising, jobbing and contract work		11
Other (specify):		
POLE RENTAL AND OTHER RECEIVABLES	47,342	12
Total (Acct. 143):	110,380	
Receivables from Municipality (145):		
DUE FROM CITY OF CLINTONVILLE - REIMBURSEMENT OF COSTS	42,396	13
DELINQUENT ACCOUNTS PLACED ON TAX ROLL	83,131	14
Total (Acct. 145):	125,527	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO CITY OF CLINTONVILLE FOR SEWER BILLING	116,846	18
DUE TO CITY OF CLINTONVILLE FOR REIM OF EXPENSES	8,043	19
Total (Acct. 233):	124,889	
Other Deferred Credits (253):		
Regulatory Liability	248,500	20
LOW INCOME ENERGY ASSISTANCE COLLECTIONS	60,383	21
Total (Acct. 253):	308,883	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,599,782	6,007,793	0	0	9,607,575	1
Materials and Supplies	38,406	167,944	0	0	206,350	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,005,930	3,281,219	0	0	4,287,149	4
Customer Advances for Construction					0	5
Regulatory Liability	80,963	43,287	0	0	124,250	6
					0	7
Average Net Rate Base	2,551,295	2,851,231	0	0	5,402,526	
Net Operating Income	107,187	(39,536)	0	0	67,651	8
Net Operating Income as a percent of						
Average Net Rate Base	4.20%	-1.39%	N/A	N/A	1.25%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	170,448	91,131	0	0	261,579	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	8,522	4,557			13,079	4
Other (specify): NONE					0	5
Balance End of Year	161,926	86,574	0	0	248,500	

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

General footnotes

Account 238 included refund of purchased power costs which were refunded through the PCAC in 2004.

Interest Accrued (Acct. 237) (Page F-18)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

The van lease was fully retired in 2004.

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 145 - Delinquent accounts placed on tax roll was lumped in with customer receivables in the prior year. This year there was a reclassification out of the general customer receivable.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	550,724	547,393	1
Total Sales of Water	550,724	547,393	
Other Operating Revenues			
Forfeited Discounts (470)	2,126	2,139	2
Miscellaneous Service Revenues (471)	3,780	1,256	3
Rents from Water Property (472)	15,561	5,400	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,189	3,082	6
Total Other Operating Revenues	24,656	11,877	
Total Operating Revenues	575,380	559,270	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	963	7
Pumping Expenses (620-625)	60,979	58,157	8
Water Treatment Expenses (630-635)	13,112	9,743	9
Transmission and Distribution Expenses (640-655)	67,576	46,899	10
Customer Accounts Expenses (901-904)	34,570	28,719	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	118,692	111,089	13
Total Operation and Maintenance Expenses	294,929	255,570	
Other Operating Expenses			
Depreciation Expense (403)	86,084	88,316	14
Amortization Expense (404-407)		0	15
Taxes (408)	87,180	84,965	16
Total Other Operating Expenses	173,264	173,281	
Total Operating Expenses	468,193	428,851	
NET OPERATING INCOME	107,187	130,419	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,697	81,740	245,256	4
Commercial	225	42,252	97,788	5
Industrial	19	24,224	12,558	6
Total Metered Sales to General Customers (461)	1,941	148,216	355,602	
Private Fire Protection Service (462)	14		11,084	7
Public Fire Protection Service (463)	1,965		171,741	8
Other Sales to Public Authorities (464)	24	6,527	12,297	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,944	154,743	550,724	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	171,741	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	171,741	
Forfeited Discounts (470):		
Customer late payment charges	2,126	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,126	
Miscellaneous Service Revenues (471):		
TURN ON CHARGES AND OTHER FEES	3,780	7
Total Miscellaneous Service Revenues (471)	3,780	
Rents from Water Property (472):		
TOWER RENTAL	15,561	8
Total Rents from Water Property (472)	15,561	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,189	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	3,189	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	963	4
Total Source of Supply Expenses	0	963	
PUMPING EXPENSES			
Operation Labor (620)	31,295	30,504	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	20,666	15,863	7
Operation Supplies and Expenses (623)	530	2,067	8
Maintenance of Pumping Plant (625)	8,488	9,723	9
Total Pumping Expenses	60,979	58,157	
WATER TREATMENT EXPENSES			
Operation Labor (630)	0	0	10
Chemicals (631)	13,112	9,743	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	0	0	13
Total Water Treatment Expenses	13,112	9,743	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	2,470	2,044	14
Operation Supplies and Expenses (641)	0	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,138	1,758	16
Maintenance of Mains (651)	11,278	8,410	17
Maintenance of Services (652)	28,304	29,432	18
Maintenance of Meters (653)	3,645	2,945	19
Maintenance of Hydrants (654)	20,741	2,310	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	67,576	46,899	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	7,230	6,193	22
Accounting and Collecting Labor (902)	22,657	17,477	23
Supplies and Expenses (903)	4,398	4,581	24
Uncollectible Accounts (904)	285	468	25
Total Customer Accounts Expenses	34,570	28,719	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	26,757	25,568	27
Office Supplies and Expenses (921)	14,535	11,405	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	15,027	18,200	30
Property Insurance (924)	4,235	6,014	31
Injuries and Damages (925)	20,200	18,723	32
Employee Pensions and Benefits (926)	15,151	13,506	33
Regulatory Commission Expenses (928)	0	79	34
Miscellaneous General Expenses (930)	12,695	10,112	35
Transportation Expenses (933)	4,590	6,836	36
Maintenance of General Plant (935)	5,502	646	37
Total Administrative and General Expenses	118,692	111,089	
Total Operation and Maintenance Expenses	294,929	255,570	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		78,011	77,528	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,621	1,597	2
Net property tax equivalent		76,390	75,931	
Social Security		10,109	8,442	3
PSC Remainder Assessment		681	592	4
Other (specify): NONE			0	5
Total tax expense		87,180	84,965	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waupaca				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.223606				3
County tax rate	mills		5.935766				4
Local tax rate	mills		7.933568				5
School tax rate	mills		11.619631				6
Voc. school tax rate	mills		1.796972				7
Other tax rate - Local	mills		0.187577				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.697120				10
Less: state credit	mills		1.621358				11
Net tax rate	mills		26.075762				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.933568				14
Combined School Tax Rate	mills		13.416603				15
Other Tax Rate - Local	mills		0.187577				16
Total Local & School Tax	mills		21.537748				17
Total Tax Rate	mills		27.697120				18
Ratio of Local and School Tax to Total	dec.		0.777617				19
Total tax net of state credit	mills		26.075762				20
Net Local and School Tax Rate	mills		20.276953				21
Utility Plant, Jan. 1	\$	4,320,298	4,320,298				22
Materials & Supplies	\$	38,233	38,233				23
Subtotal	\$	4,358,531	4,358,531				24
Less: Plant Outside Limits	\$	57,195	57,195				25
Taxable Assets	\$	4,301,336	4,301,336				26
Assessment Ratio	dec.		0.894433				27
Assessed Value	\$	3,847,257	3,847,257				28
Net Local & School Rate	mills		20.276953				29
Tax Equiv. Computed for Current Year	\$	78,011	78,011				30
Tax Equivalent per 1994 PSC Report	\$	73,151					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	78,011					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,624		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	190,071		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	197,695	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	162,145		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	162,735	3,124	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	15,379		20
Total Pumping Plant	340,259	3,124	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	15,746		23
Total Water Treatment Plant	15,746	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			7,624	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			190,071	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	197,695	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			162,145	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			165,859	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			15,379	20
Total Pumping Plant	0	0	343,383	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			15,746	23
Total Water Treatment Plant	0	0	15,746	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,890		24
Structures and Improvements (341)	32,469		25
Distribution Reservoirs and Standpipes (342)	579,905		26
Transmission and Distribution Mains (343)	1,407,249	3,970	27
Fire Mains (344)	0		28
Services (345)	272,679	495	29
Meters (346)	178,796	6,635	30
Hydrants (348)	166,177	6,727	31
Other Transmission and Distribution Plant (349)	21,184		32
Total Transmission and Distribution Plant	2,665,349	17,827	
GENERAL PLANT			
Land and Land Rights (389)	2,315		33
Structures and Improvements (390)	99,276	45,030	34
Office Furniture and Equipment (391)	45,356	178	35
Computer Equipment (391.1)	36,407	13,247	36
Transportation Equipment (392)	44,645		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	32,252	1,450	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	70,279		41
Communication Equipment (397)	17,239		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	347,769	59,905	
Total utility plant in service directly assignable	3,566,818	80,856	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,566,818	80,856	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			6,890	24
Structures and Improvements (341)			32,469	25
Distribution Reservoirs and Standpipes (342)			579,905	26
Transmission and Distribution Mains (343)			1,411,219	27
Fire Mains (344)			0	28
Services (345)			273,174	29
Meters (346)	1,410		184,021	30
Hydrants (348)	200		172,704	31
Other Transmission and Distribution Plant (349)			21,184	32
Total Transmission and Distribution Plant	1,610	0	2,681,566	
GENERAL PLANT				
Land and Land Rights (389)			2,315	33
Structures and Improvements (390)			144,306	34
Office Furniture and Equipment (391)			45,534	35
Computer Equipment (391.1)	13,317		36,337	36
Transportation Equipment (392)			44,645	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			33,702	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			70,279	41
Communication Equipment (397)			17,239	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	13,317	0	394,357	
Total utility plant in service directly assignable	14,927	0	3,632,747	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	14,927	0	3,632,747	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	574,123		27
Fire Mains (344)	0		28
Services (345)	112,588		29
Meters (346)	0		30
Hydrants (348)	66,769		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	753,480	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	753,480	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	753,480	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			574,123 27
Fire Mains (344)			0 28
Services (345)			112,588 29
Meters (346)			0 30
Hydrants (348)			66,769 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	753,480
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	753,480
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	753,480

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			12,907	12,907	1
February			12,469	12,469	2
March			12,829	12,829	3
April			12,829	12,829	4
May			13,366	13,366	5
June			13,535	13,535	6
July			15,863	15,863	7
August			14,829	14,829	8
September			14,772	14,772	9
October			12,334	12,334	10
November			12,010	12,010	11
December			12,982	12,982	12
Total annual pumpage	0	0	160,725	160,725	
Less: Water sold				154,743	13
Volume pumped but not sold				5,982	14
Volume sold as a percent of volume pumped				96%	15
Volume used for water production, water quality and system maintenance				2,022	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				207	18
Total volume not sold but accounted for				2,229	19
Volume pumped but unaccounted for				3,753	20
Percent of water lost				2%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				769	24
Date of maximum: 9/13/2004					25
Cause of maximum:					26
Hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				216	27
Date of minimum: 5/12/2004					28
Total KWH used for pumping for the year				274,490	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
70 W 1ST STREET	Well 1	86	12	39,717	Yes	1
E9073 W 1ST STREET	Well 2	134	12	113,063	Yes	2
WEST 1ST STREET	Well 3	142	12	83,608	Yes	3
55 WAUPACA STREET	Well 4	48	26	87,534	Yes	4
225 PINE STREET	Well 6	184	12	90,986	Yes	5
128 PERSHING STREET	Well 7	63	16	25,432	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1	WELL 2	WELL 3	1
Location	70 W 1ST STREET	E 9073 W 1ST STREET	WEST 1ST STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE 10-L-20	GOULDS 12RJHO	GOULDS 8DHH-0 SEMI OPEN	5
Year Installed	1997	1997	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	1,200	500	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	9
Year Installed	1997	1997	1925	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	100	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4	WELL 6	WELL 7	14
Location	55 WAUPACA STREET	225 PINE STREET	128 PERSHING STREET	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	SIMMONS SL95	SIMMONS SL9 SEMI OPEN	FAIRBANKS MORSE	18
Year Installed	1997	1997	1997	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	400	450	265	21
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	22
Year Installed	2004	1925	1925	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	30	40	30	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CTY HYW I TOWER	HARRIET STREET TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		4
				5
Year constructed	1997	1937		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	157	110		10
				11
Total capacity in gallons (actual)	400,000	250,000		12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y		22
				23
Is water fluoridated (yes, no)?	N	N		24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	3.000	122	0	0	0	122
M	D	4.000	7,656	0	0	0	7,656
P	D	4.000	358	0	0	0	358
M	D	6.000	103,311	0	0	0	103,311
P	D	6.000	4,523	166	0	0	4,689
M	D	8.000	19,269	0	0	0	19,269
P	D	8.000	5,159	0	0	0	5,159
M	D	10.000	12,494	0	0	0	12,494
P	D	10.000	7,067	0	0	0	7,067
M	D	12.000	1,991	0	0	0	1,991
P	D	12.000	1,874	0	0	0	1,874
A	T	14.000	13,487	0	0	0	13,487
M	T	14.000	12,675	0	0	0	12,675
P	D	14.000	1,964	0	0	0	1,964
Total Within Municipality			191,950	166	0	0	192,116
Total Utility			191,950	166	0	0	192,116

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.625	545	0	0	0	545		1
M	0.750	1,362	0	0	0	1,362	234	2
P	0.750	34	0	0	0	34	34	3
L	1.000	1	0	0	0	1		4
M	1.000	168	1	0	0	169	45	5
P	1.000	99	0	0	0	99	22	6
M	1.250	18	0	0	0	18		7
L	1.250	2	0	0	0	2		8
M	1.500	16	0	0	0	16	1	9
P	1.500	6	0	0	0	6	2	10
P	2.000	29	0	0	0	29	26	11
M	2.000	49	0	0	0	49	1	12
M	3.000	2	0	0	0	2		13
M	4.000	31	0	0	0	31	1	14
M	6.000	8	0	0	0	8		15
P	8.000	1	0	0	0	1		16
Total Utility		2,371	1	0	0	2,372	366	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,958	0	9	0	1,949	22	1
0.750	50	0	3	0	47	1	2
1.000	58	0	3	0	55	3	3
1.250	1	0	0	0	1	0	4
1.500	36	0	0	0	36	3	5
2.000	14	1	0	0	15	2	6
3.000	9	4	1	0	12	6	7
4.000	5	1	0	0	6	5	8
6.000	5	1	1	0	5	4	9
Total:	2,136	7	17	0	2,126	46	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,677	148	8	4	1	111	1,949	1
0.750	19	17	2	1	0	8	47	2
1.000	0	35	7	7	0	6	55	3
1.250	0	0	1	0	0	0	1	4
1.500	0	24	2	5	1	4	36	5
2.000	0	7	3	2	0	3	15	6
3.000	0	5	1	2	0	4	12	7
4.000	0	0	1	2	2	1	6	8
6.000	0	0	0	0	4	1	5	9
Total:	1,696	236	25	23	8	138	2,126	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	273	2	2		273	2
Total Fire Hydrants	273	2	2	0	273	
Flushing Hydrants						
	13	1			14	3
Total Flushing Hydrants	13	1	0	0	14	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	273
Number of distribution system valves end of year:	809
Number of distribution valves operated during year:	405

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 654 - The utility contracted for the painting of fire hydrants in 2004.

Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other taxes - local represents taxes for Pigeon Lake Special District.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

Account 390 - Water utility portion of a warehouse purchased in 2004.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Financed by City

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Finance by City

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

The utility intends to test meters smaller than 1" every 10 years.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

yes

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	5,746,847	4,709,750	1
Total Sales of Electricity	5,746,847	4,709,750	
Other Operating Revenues			
Forfeited Discounts (450)	13,551	9,430	2
Miscellaneous Service Revenues (451)	2,145	300	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	22,853	23,258	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	5,349	3,705	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	43,898	36,693	
Total Operating Revenues	5,790,745	4,746,443	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	4,886,213	3,943,694	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	206,681	181,424	11
Customer Accounts Expenses (901-904)	53,916	55,873	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	289,566	246,119	14
Total Operation and Maintenance Expenses	5,436,376	4,427,110	
Other Expenses			
Depreciation Expense (403)	248,419	243,934	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	145,486	143,723	17
Total Other Expenses	393,905	387,657	
Total Operating Expenses	5,830,281	4,814,767	
NET OPERATING INCOME	(39,536)	(68,324)	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	13,551	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	13,551	
Miscellaneous Service Revenues (451):		
RECONNECTION FEE	660	3
TRENCHING	1,485	4
Total Miscellaneous Service Revenues (451)	2,145	
Sales of Water and Water Power (453):		
NONE		5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	22,853	6
Total Rent from Electric Property (454)	22,853	
Interdepartmental Rents (455):		
NONE		7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNT	563	8
MISCELLANEOUS	4,786	9
Total Other Electric Revenues (456)	5,349	
Amortization of Construction Grants (457):		
NONE		10
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	4,886,213	3,943,694	15
Other Expenses (546)	0	0	16
Total Other Power Supply Expenses	4,886,213	3,943,694	
Total Power Production Expenses	4,886,213	3,943,694	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)	0	0	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)	0	0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	0	0	20
Line and Station Labor (561)	5,378	12,403	21
Line and Station Supplies and Expenses (562)	6,369	14,837	22
Street Lighting and Signal System Expenses (565)	11,207	14,977	23
Meter Expenses (566)	16,164	16,620	24
Customer Installations Expenses (567)	3,198	1,749	25
Miscellaneous Distribution Expenses (569)	11,811	8,499	26
Maintenance of Structures and Equipment (571)	6,385	0	27
Maintenance of Lines (572)	109,858	102,207	28
Maintenance of Line Transformers (573)	29,329	4,623	29
Maintenance of Street Lighting and Signal Systems (574)	0	0	30
Maintenance of Meters (575)	6,982	5,509	31
Maintenance of Miscellaneous Distribution Plant (576)	0	0	32
Total Distribution Expenses	206,681	181,424	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	17,173	15,875	33
Accounting and Collecting Labor (902)	28,648	30,073	34
Supplies and Expenses (903)	6,948	8,246	35
Uncollectible Accounts (904)	1,147	1,679	36
Total Customer Accounts Expenses	53,916	55,873	
SALES EXPENSES			
Sales Expenses (910)	0	0	37
Total Sales Expenses	0	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	58,864	54,744	38
Office Supplies and Expenses (921)	19,359	17,154	39
Administrative Expenses Transferred -- Credit (922)	0	0	40
Outside Services Employed (923)	45,206	31,147	41
Property Insurance (924)	6,352	6,960	42
Injuries and Damages (925)	62,396	51,804	43
Employee Pensions and Benefits (926)	39,320	36,785	44
Regulatory Commission Expenses (928)	1,155	8,831	45
Miscellaneous General Expenses (930)	40,048	32,346	46
Transportation Expenses (933)	15,406	5,342	47
Maintenance of General Plant (935)	1,460	1,006	48
Total Administrative and General Expenses	289,566	246,119	
Total Operation and Maintenance Expenses	5,436,376	4,427,110	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		114,344	113,741	1
Social Security		24,931	24,589	2
Wisconsin Gross Receipts Tax		337	0	3
PSC Remainder Assessment		5,780	5,393	4
Other (specify): WISCONSIN RRC PROGRAM		94	0	5
Total tax expense		145,486	143,723	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waupaca				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.223606				3
County tax rate	mills		5.935766				4
Local tax rate	mills		7.933568				5
School tax rate	mills		11.619631				6
Voc. school tax rate	mills		1.796972				7
Other tax rate - Local	mills		0.187577				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.697120				10
Less: state credit	mills		1.621358				11
Net tax rate	mills		26.075762				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.933568				14
Combined School Tax Rate	mills		13.416603				15
Other Tax Rate - Local	mills		0.187577				16
Total Local & School Tax	mills		21.537748				17
Total Tax Rate	mills		27.697120				18
Ratio of Local and School Tax to Total	dec.		0.777617				19
Total tax net of state credit	mills		26.075762				20
Net Local and School Tax Rate	mills		20.276953				21
Utility Plant, Jan. 1	\$	6,172,810	6,172,810				22
Materials & Supplies	\$	169,417	169,417				23
Subtotal	\$	6,342,227	6,342,227				24
Less: Plant Outside Limits	\$	37,560	37,560				25
Taxable Assets	\$	6,304,667	6,304,667				26
Assessment Ratio	dec.		0.894433				27
Assessed Value	\$	5,639,102	5,639,102				28
Net Local & School Rate	mills		20.276953				29
Tax Equiv. Computed for Current Year	\$	114,344	114,344				30
Tax Equivalent per 1994 PSC Report	\$	87,272					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	114,344					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,706		34
Structures and Improvements (361)	0		35
Station Equipment (362)	2,278,623		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	912,227	3,736	38
Overhead Conductors and Devices (365)	675,655	850	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	297,846	6,349	41
Line Transformers (368)	522,989	20,657	42
Services (369)	272,582		43
Meters (370)	180,257	306	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	157,798		47
Total Distribution Plant	5,299,683	31,898	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	127,465	67,081	49
Office Furniture and Equipment (391)	44,139	267	50
Computer Equipment (391.1)	68,223	21,487	51
Transportation Equipment (392)	297,418	131,768	52
Stores Equipment (393)	1,586		53
Tools, Shop and Garage Equipment (394)	59,117	132	54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,706 34
Structures and Improvements (361)			0 35
Station Equipment (362)			2,278,623 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			915,963 38
Overhead Conductors and Devices (365)			676,505 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			304,195 41
Line Transformers (368)	14,800		528,846 42
Services (369)			272,582 43
Meters (370)	3,720		176,843 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			157,798 47
Total Distribution Plant	18,520	0	5,313,061
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			194,546 49
Office Furniture and Equipment (391)			44,406 50
Computer Equipment (391.1)	38,290		51,420 51
Transportation Equipment (392)	87,805		341,381 52
Stores Equipment (393)			1,586 53
Tools, Shop and Garage Equipment (394)			59,249 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	21,122		55
Power Operated Equipment (396)	27,215		56
Communication Equipment (397)	7,816		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	654,101	220,735	
Total utility plant in service directly assignable	5,953,784	252,633	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 5,953,784	 252,633	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			21,122 55
Power Operated Equipment (396)			27,215 56
Communication Equipment (397)			7,816 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	126,095	0	748,741
Total utility plant in service directly assignable	144,615	0	6,061,802
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	144,615	0	6,061,802

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	77,096		38
Overhead Conductors and Devices (365)	56,355		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	45,080	3,003	41
Line Transformers (368)	0		42
Services (369)	40,495	5,765	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
Total Distribution Plant	219,026	8,768	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			77,096 38
Overhead Conductors and Devices (365)			56,355 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			48,083 41
Line Transformers (368)			0 42
Services (369)			46,260 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	0	0	227,794
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	0	0	
Total utility plant in service directly assignable	219,026	8,768	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 219,026	 8,768	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	227,794
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	227,794

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned				
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)	Total End of Year (f)
Primary Distribution System Voltage(s) -- Urban					
Pole Lines					
2.4/4.16 kV (4kV)	34	0			34 1
7.2/12.5 kV (12kV)					0 2
14.4/24.9 kV (25kV)					0 3
Other:					
NONE					0 4
Underground Lines					
2.4/4.16 kV (4kV)					0 5
7.2/12.5 kV (12kV)					0 6
14.4/24.9 kV (25kV)					0 7
Other:					
NONE					0 8
Primary Distribution System Voltage(s) -- Rural					
Pole Lines					
2.4/4.16 kV (4kV)	24	0			24 9
7.2/12.5 kV (12kV)					0 10
14.4/24.9 kV (25kV)					0 11
Other:					
NONE					0 12
Underground Lines					
2.4/4.16 kV (4kV)					0 13
7.2/12.5 kV (12kV)					0 14
14.4/24.9 kV (25kV)					0 15
Other:					
NONE					0 16
Transmission System					
Pole Lines					
34.5 kV	3				3 17
69 kV					0 18
115 kV					0 19
138 kV					0 20
Other:					
NONE					0 21
Underground Lines					
34.5 kV					0 22
69 kV					0 23
115 kV					0 24
138 kV					0 25
Other:					
NONE					0 26

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month		kW	Day	Date	Time Beginning	(kWh)
(a)		(b)	of Week	(MM/DD/YYYY)	(HH:MM)	(000's)
			(c)	(d)	(e)	(f)
January	01	15,873	Thursday	01/29/2004	10:00	7,974
February	02	16,146	Monday	02/16/2004	10:00	7,524
March	03	15,532	Wednesday	03/17/2004	11:00	8,013
April	04	15,685	Monday	04/26/2004	13:00	7,545
May	05	16,087	Wednesday	05/12/2004	15:00	7,462
June	06	16,902	Tuesday	06/08/2004	12:00	7,902
July	07	17,281	Tuesday	07/20/2004	12:00	8,086
August	08	16,187	Monday	08/02/2004	12:00	8,034
September	09	17,119	Monday	09/13/2004	13:00	7,763
October	10	15,837	Thursday	10/14/2004	17:00	7,914
November	11	15,426	Tuesday	11/02/2004	10:00	7,514
December	12	16,769	Thursday	12/16/2004	09:00	8,524
Total		194,844				94,255

System Name Clintonville Utility

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	BADGER POWER MARKETING AUTHORITY OF W

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		94,253	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		94,253	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		91,176	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility		59	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		59	23
Total Sold and Used		91,235	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		3,018	27
Total Energy Losses		3,018	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		3.2020%	29
Total Disposition of Energy		94,253	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	2,321	20,567	1
Total Sales for Residential Sales		2,321	20,567	
Commercial & Industrial				
INDUSTRIAL	CP-2	11	49,577	2
COMMERCIAL	GS-1	384	19,932	3
COMMERCIAL	GS-3	51	220	4
Total Sales for Commercial & Industrial		446	69,729	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	17	880	5
Total Sales for Public Street & Highway Lighting		17	880	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		2,784	91,176	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,352,909		1,352,909	1
0	0	1,352,909	0	1,352,909	
		2,935,846		2,935,846	2
		1,329,090		1,329,090	3
		58,417		58,417	4
0	0	4,323,353	0	4,323,353	
		70,585		70,585	5
0	0	70,585	0	70,585	
				0	6
0	0	0	0	0	
0	0	5,746,847	0	5,746,847	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)	(c)			
(a)						
Name of Vendor		Badger Power			1	
Point of Delivery		Clintonville			2	
Type of Power Purchased (firm, dump, etc.)		firm			3	
Voltage at Which Delivered		34.5			4	
Point of Metering		Clintonville			5	
Total of 12 Monthly Maximum Demands -- kW		195,218			6	
Average load factor		66.1382%			7	
Total Cost of Purchased Power		4,898,571			8	
Average cost per kWh		0.0520			9	
On-Peak Hours (if applicable)		0800-2000			10	
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	3,422	4,551			12
	February	3,240	4,283			13
	March	3,603	4,409			14
	April	3,308	4,237			15
	May	3,002	4,460			16
	June	3,599	4,303			17
	July	3,536	4,550			18
	August	3,514	4,521			19
	September	3,320	4,443			20
	October	3,335	4,579			21
	November	3,353	4,161			22
	December	3,791	4,733			23
	Total kWh (000)	41,023	53,230			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
----------------------------	----------------------	----------------------	----------------------	----------------------

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
		Total		0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Downtown	E-Madison	Industrial			1
Voltage--High Side	34,500	34,500	34,500			2
Voltage--Low Side	4,160	4,160	4,160			3
Num. Main Transformers in Operation	2	1	2			4
Total Capacity of Transformers in kVA	15,000	7,500	17,500			5
Number of Spare Transformers on Hand						6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Total Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,964	802	46,732	1
Acquired during year	1	55	2,660	2
Total	2,965	857	49,392	3
Retired during year	62	38	1,560	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	2,903	819	47,832	6
Number end of year accounted for as follows:				7
In customers' use	2,761	737	43,157	8
In utility's use	10	13	112	9
				10
Locked meters on customers' premises	11			11
In stock	121	69	4,563	12
Total end of year	2,903	819	47,832	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Incandescent	500	1	1,000	1
Sodium Vapor	150	378	468,000	2
Sodium Vapor	250	148	182,000	3
Total		527	651,000	
Ornamental				
Sodium Vapor	150	171	211,000	4
Total		171	211,000	
Other				
Other	320	4	4,000	5
Total		4	4,000	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 561 - 2003 was higher than normal; 2004 is comparable to prior years. Labor shifted to maintenance of transformers.

Account 562 - reduction in employee time charged to 561 resulted in less operating supplies purchased.

Account 571 - Maintenance of other structures varies from year to year; 2004 is comparable to 2002.

Account 573 - Increased employee costs spent on maintenance of transformers in 2004 compared to 2003 which was abnormally low in relation to prior years.

Account 923 - 2004 expenses comparable to prior years; 2003 was abnormally low.

Account 926 - Increased employee health insurance costs.

Account 928 - Rate case filed in 2003.

Account 933 - Transportation costs were abnormally low in 2003; 2004 comparable to 2002.

Property Tax Equivalent (Electric) (Page E-05)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other taxes - local represents taxes for Pigeon Lake Special District.

Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Additions for any Accounts exceed \$50,000, please explain.

Account 390 - purchase of a warehouse with the cost split between the water and electric utility based on estimated usage.

Account 392 - Purchase of 2004 digger, flatbed utility truck with the trade-in of a 1989 truck.

If Retirements for any Accounts exceed \$50,000, please explain.

Account 392 - Trade-in of a 1989 truck.

Sales of Electricity by Rate Schedule (Page E-14)

General footnotes

The utility switched billing systems and is unable to separate the tariff revenues from the PCAC revenues. The utility is working on separating this information in 2005.

If Billing Demand Units are not reported in Columns (e) or (f), please explain.

The utility switched billing systems and is unable to obtain the information in columns (e) and (f) at this time.

ELECTRIC OPERATING SECTION FOOTNOTES

Substation Equipment (Page E-23)

General footnotes

Clintonville does not have the metering capability at this time to supply the 15 min maximum demand. They are working to correct this.
